

EXHIBIT 40

Welby, Brady & Greenblatt, LLP

Westchester Financial Center
11 Martine Ave.
White Plains, NY 10606

Wednesday, July 01, 2015

Wasserman, Grubin & Rogers, LLP
Michael T. Rogers
1700 Broadway - 42nd Floor
New York, New York 10019

The amount listed below is currently overdue. Please remit payment immediately.

Date	Stmn No.	Amount	Paid	Balance	Running Balance
04/03/2015	41584	5,135.00	5,135.00	0.00	0.00
05/05/2015	41797	21,211.50	21,211.50	0.00	0.00
06/05/2015	41928	14,733.50	14,733.50	0.00	0.00
Total Now Due:		\$41,080.00	\$41,080.00	\$0.00	



April 3, 2015

Statement No. 41584

Wasserman, Grubin & Rogers, LLP
Michael T. Rogers
1700 Broadway - 42nd Floor
New York, New York 10019

Retainer Account

Retainer Required Per Agreement: No Retainer Required

	Beginning Balance:	560.90
7/11/2013 Payment from Account.	-553.00	560.90
3/10/2015 Retainer received via Wire. (Tully)	25,000.00	560.90
4/1/2015 Retainer received. Check number 0254233. (Canam Steel)	25,000.00	560.90
	Ending Balance:	<u>50,007.90</u>

Billing Summary

01538.00002: Whitestone Expressway Arbitration \$5,135.00

Total Current Billing:	\$5,135.00
Previous Balance Due:	\$553.00
Less Amounts Applied:	\$553.00

TOTAL AMOUNT NOW DUE INCLUDING RETAINER REPLENISHMENT: -\$44,872.90

Aged Receivable Table

Over 120	Over 90	Over 60	Over 30
0.00	0.00	0.00	0.00



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Statement as of April 2, 2015
Statement No.: 41584

STATEMENT DETAILS

Retainer Replenishment Requirement: No Retainer

Settlement or Escrow Funds

<u>Date</u>	<u>Description</u>	Beginning Balance:	0.00
7/11/2013	Payment from Account.		-553.00
3/10/2015	Retainer received via Wire. (Tully)		25,000.00
4/1/2015	Retainer received. Check number 0254233. (Canam Steel)		25,000.00
Ending Balance:			<u>50,007.90</u>

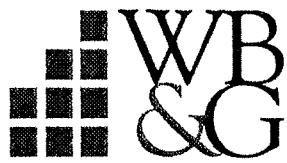
01538.00002: Whitestone Expressway Arbitration

Professional Fees

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
3/9/2015	JJK	STUDY TIME.	0.80	395.00	316.00
3/19/2015	JJK	STUDY TIME.	0.10	395.00	39.50
3/26/2015	JJK	STUDY TIME.	0.80	395.00	316.00
3/27/2015	JJK	STUDY TIME.	2.20	395.00	869.00
4/1/2015	JJK	STUDY TIME.	2.20	395.00	869.00
4/2/2015	JJK	STUDY TIME.	6.90	395.00	2,725.50
Sub-total Fees:					<u>5,135.00</u>

Payments

<u>Date</u>	<u>Description</u>	<u>Amount</u>
7/11/2013	Payment.	553.00
Sub-total Payments:		<u>553.00</u>



ATTORNEYS AT LAW

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Statement as of April 2, 2015
Statement No.: 41584

Total Amount Billed On This Invoice: 5,135.00
Previous Balance Due: 553.00



May 5, 2015

Statement No. 41797

Wasserman, Grubin & Rogers, LLP
Michael T. Rogers
1700 Broadway - 42nd Floor
New York, New York 10019

Retainer Account

Retainer Required Per Agreement: No Retainer Required

		Beginning Balance:	50,007.90
4/6/2015	Payment from Account.		-5,135.00
		Ending Balance:	<u>44,872.90</u>

Billing Summary

01538.00002: Whitestone Expressway Arbitration	\$21,211.50
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Total Current Billing:	\$21,211.50
Previous Balance Due:	\$5,135.00
Less Amounts Applied:	\$5,135.00

TOTAL AMOUNT NOW DUE INCLUDING RETAINER REPLENISHMENT: -\$23,661.40

Aged Receivable Table

Over 120	Over 90	Over 60	Over 30
0.00	0.00	0.00	0.00